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Dated: October 16, 2006

Signature:


(Anthony A. Laurentino)Docket No.: TOW-030RCE
(PATENT)**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Patent Application of:
Naoyuki Enjoji *et al.*

Application No.: 10/608,452

Confirmation No.: 9395

Filed: June 26, 2003

Art Unit: 1745

For: FUEL CELL AND METHOD OF
CONTROLLING SAME

Examiner: A. J. Martin

AMENDMENT AND RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated June 16, 2006, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 6 of this paper.